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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2020
75% of the Fiscal Year 2020

Total All Funds

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 19,268,775	\$ 819,144	\$ 12,702,595	\$ (6,566,180)	66%
Sewer Fund	4,410,092	363,282	3,102,851	(1,307,241)	70%
Debt Service Fund	4,037,476	242,725	2,677,419	(1,360,057)	66%
Capital Improvement Program Fund	22,411	-	248	(22,163)	1%
Lottery Fund	1,206,420	224,314	994,789	(211,631)	82%
Economic Development Fund	517	1	22	(495)	4%
Off Street Parking Fund	115,771	2,977	10,340	(105,431)	9%
Redevelopment Fund	2,441,569	183,139	1,691,530	(750,039)	69%
Police Academy	100,083	11	102,640	2,557	103%
TIF 1A	541,612	-	47,814	(493,798)	9%
TIF 1B	-	-	15,435	15,435	0%
Sewer Reserve Fund	8,937	512	5,667	(3,270)	63%
Qualified Sinking Fund	625	43	470	(155)	75%
Total Operating Revenues	32,154,288	1,836,148	21,351,820	(10,802,468)	66%

OPERATING EXPENDITURES

General Fund	18,932,599	1,331,141	12,541,411	(6,391,189)	66%
Sewer Fund	3,737,941	61,190	1,198,798	(2,539,143)	32%
Debt Service Fund	3,153,682	158,907	2,400,400	(753,282)	76%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	51,412	399,249	(310,827)	56%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	40,598	744,045	(497,653)	60%
Redevelopment Fund	1,533,687	750	463,121	(1,070,566)	30%
Police Academy	98,596	8,113	76,962	(21,634)	78%
TIF 1A	541,612	-	478	(541,134)	0%
TIF 1B	-	-	154	154	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,652,112	17,824,619	(12,262,738)	59%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	(511,997)	161,184	(174,992)
Sewer Fund	672,151	302,092	1,904,053	1,231,902
Debt Service Fund	883,794	83,818	277,018	(606,776)
Capital Improvement Program Fund	22,411	-	248	(22,163)
Lottery Fund	496,344	172,902	595,539	99,195
Economic Development Fund	(136,949)	1	22	136,971
Off Street Parking Fund	(1,125,927)	(37,621)	(733,705)	392,222
Redevelopment Fund	907,882	182,389	1,228,409	320,527
Police Academy	1,487	(8,103)	25,678	24,191
TIF 1A	-	-	47,336	47,336
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	8,937	512	5,667	(3,270)
Qualified Sinking Fund	625	43	470	(155)
Operating Revenues Net of Expenditures	2,066,931	184,036	3,527,201	1,460,270
	-	0	-	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2020
75% of the Fiscal Year 2020

Total All Funds

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	100,293	-	-	(100,293)	0%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	343,829	129,047	160%
Capital Improvement Program Fund	1,142,500	-	637,244	(505,256)	56%
Lottery Fund	-	-	-	-	
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	-	576,058	(820,854)	41%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Transfers In	4,236,116	-	2,497,241	(1,738,875)	59%

TRANSFERS OUT

General Fund	(1,430,161)	-	(141,208)	1,288,953	10%
Sewer Fund	(728,630)	-	-	728,630	0%
Debt Service Fund	(1,255,003)	-	(785,528)	469,475	63%
Capital Improvement Program Fund	-	-	(253,322)	(253,322)	
Lottery Fund	(822,322)	-	(377,073)	445,249	46%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	(940,110)	(940,110)	
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(4,236,116)	-	(2,497,241)	1,738,875	59%

NET TRANSFERS

General Fund	(1,329,868)	-	(141,208)	1,188,660	11%
Sewer Fund	(725,630)	-	-	725,630	0%
Debt Service Fund	(1,040,221)	-	(441,699)	598,522	42%
Capital Improvement Program Fund	1,142,500	-	383,922	(758,578)	34%
Lottery Fund	(822,322)	-	(377,073)	445,249	46%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	-	(364,053)	(1,760,964)	
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Net Transfers	-	-	-	-	

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75% of the Fiscal Year 2020

Total All Funds

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	8,500,000	-	-	(8,500,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	6,500,000	-	-	(6,500,000)	0%
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	50,000	-	37,204	(12,796)	74%
Capital Improvement Program Fund	9,979,512	268,798	791,026	(9,188,486)	8%
Off Street Parking Fund	750,000	140,421	376,363	(373,637)	50%
Redevelopment Fund	10,700,000	31,310	2,793,255	(7,906,745)	26%
Total Capital Improvement Program	21,479,512	440,530	3,997,847	(17,481,665)	19%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(993,692)	(511,997)	19,977	1,013,669
Sewer Fund	(103,479)	302,092	1,866,849	1,970,328
Debt Service Fund	(156,427)	83,818	(164,681)	(8,254)
Capital Improvement Program Fund	(314,601)	(268,798)	(406,856)	(92,255)
Lottery Fund	(325,978)	172,902	218,467	544,445
Economic Development Fund	(136,949)	1	22	136,971
Off Street Parking Fund	(479,016)	(178,042)	(1,474,121)	(995,105)
Redevelopment Fund	(3,092,118)	151,079	(624,735)	2,467,383
Police Academy	1,487	(8,103)	25,678	24,191
TIF 1A	-	-	47,336	47,336
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	737,567	512	5,667	(731,900)
Qualified Sinking Fund	450,625	43	470	(450,155)
Net Activity	\$ (4,412,581)	(256,494)	(470,646)	3,941,935
	-	0	0	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2020
75% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>FUND BALANCE</u>	<u>As of FYE 9/30/2020</u>		<u>As of 6/30/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		6,721,894	2,033,726	
Sewer Fund	978,985		2,961,137	1,982,152	trf to SRF
Debt Service Fund	2,354,279		3,627,501	1,273,222	
Capital Improvement Program Fund	(41,847)		(382,671)	(340,824)	
Lottery Fund	2,900,404		3,729,468	829,064	
Economic Development Fund	70,019		7,065	(62,954)	
Off Street Parking Fund	234,504		(242,060)	(476,564)	
Redevelopment Fund	2,416,093		5,094,773	2,678,680	unexpended bond proceeds
Police Academy	26,360		52,063	25,703	
TIF 1A	(3,420)		65,222	68,642	
TIF 1B	(19,136)		15,281	34,417	
Sewer Reserve Fund	1,944,692		1,215,402	(729,290)	trf from SF
Qualified Sinking Fund	551,125		101,186	(449,939)	
Net Fund Balance	16,100,226	-	22,966,259	6,866,033	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2020
75% of the Fiscal Year 2020

General Fund

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 8,673,516	\$ 184,604	\$ 5,190,314	\$ (3,483,202)	60%
Sales and use taxes	4,691,663	360,336	3,282,611	(1,409,052)	70%
Payments in Lieu of taxes	288,922	-	304,487	15,565	105%
State revenue	1,958,268	117,082	1,431,650	(526,618)	73%
Occupation and franchise taxes	883,900	6,956	709,770	(174,130)	80%
Hotel Occupation Tax	1,017,550	14,554	544,442	(473,108)	54%
Licenses and permits	440,250	50,206	322,409	(117,841)	73%
Interest income	28,708	4,114	43,300	14,592	151%
Recreation fees	172,710	(1,802)	56,631	(116,079)	33%
Special Services	19,500	856	16,180	(3,320)	83%
Grant Income	150,575	14,961	82,750	(67,825)	55%
Other	943,213	67,277	718,052	(225,161)	76%
Total Revenues	19,268,775	819,144	12,702,595	(6,566,180)	66%
<u>EXPENDITURES</u>					
Administrative Services	555,523	39,866	399,355	(156,168)	72%
Mayor and Council	258,001	15,533	162,587	(95,414)	63%
Boards & Commissions	10,544	11	3,029	(7,515)	29%
Building Maintenance	666,644	34,113	295,831	(370,813)	44%
Administration	814,815	47,017	523,233	(291,582)	64%
Police and Animal Control	5,316,825	418,714	3,924,938	(1,391,887)	74%
Fire	2,181,863	179,795	1,621,003	(560,860)	74%
Community Development	687,211	45,531	442,089	(245,122)	64%
Public Works	3,982,560	268,234	2,449,987	(1,532,573)	62%
Recreation	887,273	51,571	448,082	(439,191)	51%
Library	908,468	51,397	597,612	(310,856)	66%
Information Technology	289,745	7,378	235,334	(54,411)	81%
Human Resources	1,023,722	60,523	652,086	(371,636)	64%
Public Transportation	109,385	4,494	61,716	(47,669)	56%
Finance	489,213	24,556	357,081	(132,132)	73%
Capital outlay	750,807	82,407	367,449	(383,358)	49%
Total Expenditures	18,932,599	1,331,141	12,541,411	(6,391,189)	66%
<u>REVENUES NET OF EXPENDITURES</u>	336,176	(511,997)	161,184	(174,992)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	100,293	-	-	(100,293)	0%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	-	(141,208)	1,288,953	10%
Total other Financing Sources (Uses)	(1,329,868)	-	(141,208)	1,188,660	
<u>NET FUND ACTIVITY</u>	\$ (993,692)	\$ (511,997)	\$ 19,976.7	\$ 1,013,669	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the nine months ending June 30, 2020
75% of the Fiscal Year 2020

Sewer Fund

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
User fees	\$ 4,277,805	\$ 335,056	\$ 2,973,507	\$ (1,304,298)	70%
Service charge and hook-up fees	128,210	26,665	117,977	(10,234)	92%
Miscellaneous	18	2	42	24	
Total Revenues	4,406,033	361,724	3,091,525	(1,314,508)	70%
<u>EXPENDITURES</u>					
Personnel Services	581,719	39,238	405,727	(175,992)	70%
Commodities	39,200	373	19,753	(19,447)	50%
Contract Services	2,989,841	10,122	708,453	(2,281,388)	24%
Maintenance	38,584	708	22,866	(15,718)	59%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	10,750	15,373	(39,167)	28%
Capital Outlay	33,829	-	25,167	(8,662)	74%
Total Expenditures	3,737,941	61,190	1,198,798	(2,539,143)	32%
<u>OPERATING INCOME (LOSS)</u>	668,092	300,534	1,892,727	1,224,635	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	1,558	11,326	7,267	279%
	4,059	1,558	11,326	7,267	279%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	672,151	302,092	1,904,053	1,231,902	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(728,630)	-	-	728,630	0%
Capital Improvement	(50,000)	-	(37,204)	12,796	74%
Total other Financing Sources (Uses)	(775,630)	-	(37,204)	738,426	5%
<u>NET INCOME (LOSS)</u>	\$ (103,479)	\$ 302,092	\$ 1,866,849	\$ 1,970,328	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	1,892,727
City of Omaha billing in arrears 6 months	(1,440,000)
Adjusted Operating Income Variance	<u>452,727</u>

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	Debt Service Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 1,004,487	\$ 18,335	\$ 595,245	\$ (409,242)	59%
Sales and use taxes	2,345,832	180,168	1,641,306	(704,526)	70%
Payments in Lieu of taxes	93,506	-	37,284	(56,222)	40%
Other (Special Assessments; Fire Reimbursmt)	581,714	42,222	381,436	(200,278)	66%
Interest income	11,937	1,999	22,147	10,210	186%
Total Revenues	4,037,476	242,725	2,677,419	(1,360,057)	66%
<u>EXPENDITURES</u>					
Administration	12,834	2,052	13,520	686	105%
Fire Contract Bond	121,611	20,016	100,080	(21,531)	82%
Debt service					
Principal	2,605,000	-	1,915,000.00	(690,000)	74%
Interest	414,237	136,839	371,800	(42,437)	90%
Total Expenditures	3,153,682	158,907	2,400,400	(753,282)	76%
<u>REVENUES NET OF EXPENDITURES</u>	883,794	83,818	277,018	(606,776)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	-	343,829	129,047	160%
Operating transfers out (CIP, OSP)	(1,255,003)	-	(785,528)	469,475	63%
Total other Financing Sources (Uses)	(1,040,221)	-	(441,699)	598,522	
<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ 83,818	\$ (164,681)	\$ (8,254)	

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75% of the Fiscal Year 2020

	Capital Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Interest income	\$ 22,411	\$ -	\$ 248	\$ (22,163)	1%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	<u>22,411</u>	<u>-</u>	<u>248</u>	<u>(22,163)</u>	<u>1%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>22,411</u>	<u>-</u>	<u>248</u>	<u>(22,163)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	-	637,244	(505,256)	56%
Operating transfers out (DSF)	-	-	(253,322)	(253,322)	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(268,798)	(791,026)	9,188,486	8%
Total other Financing Sources (Uses)	<u>(337,012)</u>	<u>(268,798)</u>	<u>(407,104)</u>	<u>(70,092)</u>	<u>121%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (314,601)</u>	<u>\$ (268,798)</u>	<u>\$ (406,856)</u>	<u>\$ (92,255)</u>	

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
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75% of the Fiscal Year 2020

	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 178,792	\$ 724,092	\$ (125,908)	85%
Lottery Tax Form 51	340,000	42,980	232,230	(107,770)	68%
Event Revenue	-	-	-	-	0%
Interest income	16,420	2,542	38,467	22,047	234%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,420	224,314	994,789	(211,631)	82%
<u>EXPENDITURES</u>					
Professional Services	160,735	-	56,156	(104,579)	35%
Salute to Summer	56,848	51	5,344	(51,504)	9%
Community Events	20,027	-	9,180	(10,847)	46%
Events - Marketing	59,747	8,343	57,629	(2,118)	96%
Recreation Events	1,474	-	-	(1,474)	0%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	38	38,453	(11,547)	77%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	42,980	232,230	(117,770)	66%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	51,412	399,249	(310,827)	56%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	172,902	595,539	99,195	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	-	(377,073)	445,249	46%
Total other Financing Sources (Uses)	(822,322)	-	(377,073)	445,249	46%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ 172,902	\$ 218,467	\$ 544,445	

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		Economic Development			
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ -	\$ -	\$ -	\$ -	
Interest income	517	1	22	(495)	
Total Revenues	517	1	22	(495)	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	62,466	-	-	(62,466)	0%
Total Expenditures	137,466	-	-	(137,466)	0%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(136,949)</u>	<u>1</u>	<u>22</u>	<u>136,971</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	-	-	-	-	0%
<u>NET FUND ACTIVITY</u>	<u>\$ (136,949)</u>	<u>\$ 1</u>	<u>\$ 22</u>	<u>\$ 136,971</u>	

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Off Street Parking					
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Interest income	\$ 771	\$ 3	\$ 3,382	\$ 2,611	439%
Other Income	115,000	2,974	6,958	(108,043)	6%
Total Revenues	<u>115,771</u>	<u>2,977</u>	<u>10,340</u>	<u>(105,431)</u>	<u>9%</u>
<u>EXPENDITURES</u>					
General & Administrative	220,518	13,578	104,361	(116,157)	47%
Professional Services	76,500	375	1,170	(75,330)	2%
Maintenance	48,769	-	9,558	(39,211)	20%
Debt service: (Warrants)					
Principal	685,000	-	495,000	(190,000)	72%
Interest	210,911	26,645	133,956	(76,955)	64%
Total Expenditures	<u>1,241,698</u>	<u>40,598</u>	<u>744,045</u>	<u>(497,653)</u>	<u>60%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(37,621)</u>	<u>(733,705)</u>	<u>392,222</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	-	576,058	(820,854)	41%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(750,000)	(140,421)	(376,363)	373,637	50%
Total other Financing Sources (Uses)	<u>646,911</u>	<u>(140,421)</u>	<u>(740,416)</u>	<u>(1,387,327)</u>	<u>-114%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ (178,042)</u>	<u>\$ (1,474,121)</u>	<u>\$ (995,105)</u>	

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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,345,832	\$ 180,168	\$ 1,641,306	\$ (704,526)	70%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	2,971	50,224	(16,028)	76%
Total Revenues	2,441,569	183,139	1,691,530	(750,039)	69%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	500	22,545	(177,455)	11%
Financial / Legal Fees	100,500	250	125,232	24,732	125%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	-	-	(505,000)	0%
Interest	728,187	-	315,344	(412,843)	43%
Total Expenditures	1,533,687	750	463,121	(1,070,566)	30%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	182,389	1,228,409	320,527	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	-	-	-	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(31,310)	(2,793,255)	7,906,745	26%
Total other Financing Sources (Uses)	(4,000,000)	(31,310)	(1,853,144)	2,146,856	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ 151,079	\$ (624,735)	\$ 2,467,383	

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Police Academy Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 100,000	\$ -	\$ 102,405	\$ 2,405	102%
Interest income	83	11	235	152	283%
Total Revenues	100,083	11	102,640	2,557	103%
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,145	61,413	(18,259)	77%
Commodities	3,535	272	1,153	(2,382)	33%
Contract Services	11,854	469	7,882	(3,972)	66%
Other Charges	3,535	1,228	6,514	2,979	184%
Total Expenditures	98,596	8,113	76,962	(21,634)	78%
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,487</u>	<u>(8,103)</u>	<u>25,678</u>	<u>24,191</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,487</u>	<u>\$ (8,103)</u>	<u>\$ 25,678</u>	<u>\$ 24,191</u>	

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	TIF 1A				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ 541,612	\$ -	\$ 47,814	\$ (493,798)	9%
Interest income	-	-	-	-	0%
Total Revenues	541,612	-	47,814	(493,798)	9%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	478	(4,938)	9%
Debt service: (Warrants)					
Principal	313,710	-	-	(313,710)	0%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	541,612	-	478	(541,134)	
<u>REVENUES NET OF EXPENDITURES</u>	-	-	47,336	47,336	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</u>	\$ -	\$ -	\$ 47,336	\$ 47,336	

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	TIF 1B				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ -	\$ -	\$ 15,435	\$ 15,435	0%
Interest income	-	-	-	-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>15,435</u>	<u>15,435</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	154	154	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>154</u>	<u>154</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>15,281</u>	<u>15,281</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,281</u>	<u>\$ 15,281</u>	

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Sewer Reserve Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 8,937	\$ 512	\$ 5,667	\$ (3,270)	63%
Total Revenues	<u>8,937</u>	<u>512</u>	<u>5,667</u>	<u>(3,270)</u>	<u>63%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>8,937</u>	<u>512</u>	<u>5,667</u>	<u>(3,270)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	728,630	-	-	(728,630)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 737,567</u>	<u>\$ 512</u>	<u>\$ 5,667</u>	<u>\$ (731,900)</u>	

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	Qualified Sinking Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 625	\$ 43	\$ 470	\$ (155)	75%
Total Revenues	<u>625</u>	<u>43</u>	<u>470</u>	<u>(155)</u>	<u>75%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>625</u>	<u>43</u>	<u>470</u>	<u>(155)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	450,000	-	-	(450,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 450,625</u>	<u>\$ 43</u>	<u>\$ 470</u>	<u>\$ (450,155)</u>	